IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 6981 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE RAVI R.TRIPATHI

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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PRADYUMAN G MEHTA

Versus

STATE OF GUJARAT

Appearance:
MR ARUN H MEHTA for Petitioner No. 1
MR ND GOHIL, AGP for Respondent No. 1-3

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE RAVI R.TRIPATHI

Date of decision: 30/08/2001

ORAL JUDGEMENT

(Per : CHIEF JUSTICE MR DM DHARMADHIKARI)

#. We have heard the learned counsel for the parties.

#. By this petition, vires of Section 6-A of the Gujarat Entertainment Tax Act, 1977, as amended by Act 14 of 1984 and Gujarat Cinema (Regulation of Exhibition by Video) Rules, 1984, have been challenged.

#. The learned counsel for the petitioner states at Bar that the Bombay High Court, in the case of Ramesh Waman Toke & ors. v. State of Maharashtra, reported in AIR 1984 Bom.345, has struck down similar Rules whereby entertainment tax was sought to be levied on all seats of the theatre on the basis of three shows per day.

#. The judgment aforesaid of the Bombay High Court was followed by this Court in the case of Gujarat Video Association through Secretary & ors. v. State of Gujarat, reported in 1985(2) GLR 806.

#. It is stated at Bar that after the decision of this Court in the case of Gujarat Video Association through Secretary & ors. v. State of Gujarat (supra), the provisions of Section 6-A of the Act aforesaid are not given effect to by the State authorities and no tax is being demanded on full seating capacity of the cinema theatre and on the assumption that all three shows are being exhibited everyday.

#. In view of the fact that the legal question raised in this petition is squarely covered by decision of this Court in the case of Gujarat Video Association through Secretary & ors. v. State of Gujarat (supra) and since no entertainment tax, as provided under the impugned provisions of the Act is now being charged, we do not consider it necessary to keep the matter pending. Consequently, this petition is disposed of. Rule is made absolute in aforesaid terms. No order as to costs.

(D.M.Dharmadhikari, C.J.)

(Ravi R.Tripathi, J.)

(sunil)